

ALVORD AND ALVORD
ATTORNEYS AT LAW
918 SIXTEENTH STREET, N.W.
SUITE 200
WASHINGTON, D.C.

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

20006-2973

(202) 393-2266
FAX (202) 393-2156

OF COUNSEL
URBAN A. LESTER

April 29, 1999

RECORDATION NO. **22137, A, B** FILED

Q. Williams
Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

APR 29 '99

2-45 PM

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a), are three (3) copies of a Full Service Lease Agreement, dated June 19, 1995, a primary document as defined in the Board's Rules for the Recordation of Documents and three (3) copies of the following secondary documents related thereto: Memorandum of Lease Assignment, Management and Escrow Agreement, dated March 24, 1999 and Memorandum of Lease Assignment and Assumption Agreement, dated as of March 31, 1999.

The names and addresses of the parties to the enclosed documents are:

Full Service Lease Agreement

Lessor: The Andersons
480 West Dussel Drive
Maumee, Ohio 43537

Lessee: Cargill, Inc.
15615 McGinty Road West
Wayzata, Minnesota 55391

Vernon A. Williams
April 29, 1999
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Memorandum of Lease Assignment, Management
and Escrow Agreement

Assignee: The Vaughn Group, Ltd.
8240 Beckett Park Drive, Suite D
Hamilton, Ohio 45001

Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Illinois 43537

Memorandum of Lease Assignment
and Assumption Agreement

Assignee: Firststar Bank, National Association
425 Walnut Street
Cincinnati, Ohio 45202

Assignor: The Vaughn Group, Ltd.
8240 Beckett Park Drive, Suite D
Hamilton, Ohio 45001

A description of the railroad equipment covered by the enclosed documents is set forth on Exhibit A attached hereto.

Also enclosed is a check in the amount of \$78.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed documents to the undersigned.

Very truly yours,



Robert W. Alvord

RWA/bg
Enclosures

APR 29 '99

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**MEMORANDUM OF LEASE
ASSIGNMENT AND ASSUMPTION AGREEMENT**

Memorandum of Lease Assignment and Assumption Agreement made and entered into as of March 31, 1999 by and between The Vaughn Group, Inc. ("Vaughn") and Firststar Bank, National Association ("Firststar").

WITNESSETH:

1. Vaughn, as Lessor, has entered into that certain Lease Assignment, Management and Escrow Agreement (the "Agreement") dated March 24, 1999, with The Andersons, Inc., as Assignor, with respect to the railroad equipment set forth on Exhibit A attached hereto.
2. Vaughn has agreed to sell and assign to Firststar and Firststar as agreed to accept from Vaughn the Agreement and the railroad equipment subject to that Agreement.
3. This Memorandum of Lease Assignment and Assumption Agreement may be executed by the parties hereto in any number of counterparts, and all counterparts taken together shall be deemed to constitute on instrument.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be signed and sealed by their respective corporate officers as of the date and year first above written.

THE VAUGHN GROUP, INC.

By: 

John V. Handelsman
President and CEO

Title: _____

FIRSTAR BANK, NATIONAL ASSOCIATION

By: Title: 

Exhibit A

60', 100 ton Plate C and Plate E Box Cars

	TAI Car Number	Prior Car Number	Vintage/ Age	Car Type
1	BAEX 99	LN 114071	1965	Plate C
2	BAEX 100	LN 114072	1965	Plate C
3	BAEX 101	LN 114075	1965	Plate C
4	BAEX 102	LN 114078	1965	Plate C
5	BAEX 103	LN 114080	1965	Plate C
6	BAEX 104	LN 114303	1965	Plate C
7	BAEX 164	CSXT 165215	1966	Plate C
8	BAEX 165	SBD 165247	1965	Plate C
9	BAEX 166	SBD 165250	1965	Plate C
10	BAEX 167	SBD 165256	1965	Plate C
11	BAEX 168	CSXT 165486	1963	Plate C
12	BAEX 169	CSXT 165881	1967	Plate E
13	BAEX 170	CSXT 165932	1968	Plate E
14	BAEX 178	HLMX 160539	1968	Plate C
15	BAEX 181	HLMX 160604	1968	Plate C
16	BAEX 252	HLMX 95123	1968	Plate C
17	BAEX 206	HLMX 160534	1968	Plate C
18	BAEX 209	SBD 160544	1968	Plate C
19	BAEX 211	HLMX 160549	1967	Plate C
20	BAEX 212	HLMX 160554	1968	Plate C
21	BAEX 213	HLMX 160559	1968	Plate C
22	BAEX 215	HLMX 160579	1968	Plate C
23	BAEX 219	HLMX 160593	1968	Plate C
24	BAEX 222	HLMX 160607	1968	Plate C
25	BAEX 224	HLMX 160616	1968	Plate C
26	BAEX 225	HLMX 160617	1968	Plate C
27	BAEX 228	HLMX 160625	1968	Plate C
28	BAEX 232	HLMX 95001	1968	Plate C
29	BAEX 233	HLMX 95002	1973	Plate C
30	BAEX 236	HLMX 95018	1967	Plate C
31	BAEX 241	HLMX 95051	1967	Plate C
32	BAEX 242	HLMX 95062	1968	Plate C
33	BAEX 244	HLMX 95069	1968	Plate C
34	BAEX 246	HLMX 95088	1967	Plate C
35	BAEX 247	HLMX 95089	1967	Plate C
36	BAEX 248	HLMX 95090	1967	Plate C
37	BAEX 249	HLMX 95091	1967	Plate C
38	BAEX 296	HMLX 495530	1966	Plate E
39	BAEX 297	HMLX 495555	1966	Plate E
40	BAEX 298	HMLX 495564	1968	Plate E
41	BAEX 305	HMLX 495625	1970	Plate E
42	BAEX 306	HMLX 495639	1968	Plate E
43	BAEX 307	HMLX 165484	1968	Plate E

STATE OF Ohio)
COUNTY OF Butler) SS

On this 13th day of April, 1999 before me personally appeared John V. Handelsman, to me personally known, who being duly sworn, says that he is the President and CEO of The Vaughn Group, Inc., that said instrument was signed on behalf of said company by authority of its Board of Directors; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

Kathy J. Voegelé
Notary Public



My commission expires:

KATHY J. VOEGELE
Notary Public, State of Ohio
My Commission Expires Aug. 16, 2000

STATE OF Ohio)
COUNTY OF Hamilton) SS

On this 26th day of April, 1999 before me personally appeared John R. Meunier, to me personally known, who being duly sworn, says that he/she is the VP of Firststar Bank, that said instrument was signed on behalf of said corporation by authority of its Board of Directors; and he/she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

Michael P. Dickman
Notary Public

My commission expires:

MICHAEL P. DICKMAN
Notary Public, State of Ohio
My Commission Expires July 23, 2003